

EXHIBIT**3**

TPS-West, LLC
 Certified Public Accountants
 12837 Louetta Rd., Suite 201
 Cypress, TX 77429

Invoice submitted to:
 Dongtai Investment Group LLC
 c/o Ron Sommers, Receiver
 2800 Post Oak Blvd.
 61st Floor
 Houston, TX 77056

June 8, 2023

Invoice #3759

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Federal Income Taxes</u>			
3/3/2023	RBF Telephone call with R. Sommers regarding the status of the receivership in relation to tax returns that will be required for years 2022 and 2023.	0.20	\$250.00/hr	\$50.00
	RBF Email correspondence with R. Sommers' office regarding financial records needed to complete the 2022 federal income tax return.	0.60	\$250.00/hr	\$150.00
3/10/2023	RBF Prepare IRS tax return filing instruction letter for 2022 Form 1065 income tax package.	0.20	\$250.00/hr	\$50.00
	RBF Prepare Receiver Tax Statement to accompany 2022 Form 1065 income tax return.	0.20	\$250.00/hr	\$50.00
	RBF Prepare draft of 2022 Form 1065 income tax return for review.	0.40	\$250.00/hr	\$100.00
	RBF Analysis and preparation of tax data for use in electronic tax program for 2022 Form 1065 income tax return.	0.60	\$250.00/hr	\$150.00
	RBF Prepare tax workpapers to support 2022 Form 1065 income tax return.	0.60	\$250.00/hr	\$150.00
	RBF Prepare working trial balance for 2022 Form 1065 income tax return.	0.80	\$250.00/hr	\$200.00
	RBF Analysis and preparation of tax data for use in electronic tax program for 2022 Form 8804.	0.20	\$250.00/hr	\$50.00
	RBF Prepare filing instruction letter for 2022 Forms 8805 package.	0.20	\$250.00/hr	\$50.00
	RBF Prepare draft of 2022 Form 8804 for review.	0.20	\$250.00/hr	\$50.00
	RBF Prepare draft of 2022 Forms 8805 for review.	0.20	\$250.00/hr	\$50.00
	RBF Analysis and preparation of tax data for use in electronic tax program for 2022 Forms 8805.	0.40	\$250.00/hr	\$100.00
	RBF Prepare IRS filing instruction letter for 2022 Form 8804 package.	0.20	\$250.00/hr	\$50.00
3/13/2023	NH Prepare and e-file 2022 Form 7004; federal income tax extension.	0.20	\$155.00/hr	\$31.00
3/15/2023	RPA Review of 2022 federal tax returns and associated working papers. Review of Forms 8804 and 8805 for foreign withholding information.	3.80	\$300.00/hr	\$1,140.00
3/20/2023	RPA Receive 2022 Form 8879 and e-file the returns.	0.30	\$300.00/hr	\$90.00
3/30/2023	RPA Discuss notice received from Coast Professional (on behalf of the IRS) with R. Sommers over the phone. Determine that the bar date may serve as evidence that the amount should be abated entirely, and plan on presenting this upon communication with the IRS.	0.40	\$300.00/hr	\$120.00
3/31/2023	RPA Phone call to IRS regarding 2017-2019 and 2021 tax penalties for late filing. Agent Wellman advised that first time abatement was available for one year (2017) and applied the relief over the phone. For the remaining years agent advised to file	2.40	\$300.00/hr	\$720.00

Dongtai Investment Group LLC

Page 2

			Hrs/Rate	Amount
		reasonable cause abatement requests. 2021 has already been filed and received, so no action needed. Discussed employment tax return as well, and determined a final Form 941 and 940 are required.		
4/10/2023	RPA	Received IRS letter from R. Sommers regarding foreign reporting forms; make note to call IRS regarding this filing; respond to R. Sommers regarding said note.	0.40 \$300.00/hr	\$120.00
4/17/2023	RPA	Receive and analyze letter stating the 2017 penalties have been abated successfully. Relay message to R. Sommers for continuation of previously laid out plan. Called IRS to obtain exact amount remaining, and informed Ron to pay remaining penalties and send copies of the checks to me for use in penalty abatement request packages.	1.30 \$300.00/hr	\$390.00
4/21/2023	RPA	Email R. Sommers to obtain copy of the check for penalty payment of 2018 and 2019 late filing.	0.20 \$300.00/hr	\$60.00
	RPA	Phone call to IRS regarding notice number CP282 received April 10th. Determined that the Forms 8805 and 8804 in questions had not been received as they were filed via mail. There was no further action needed.	1.20 \$300.00/hr	\$360.00
4/24/2023	RPA	Preparation of letter to attempt reasonable cause abatement for 2018 and 2019 penalties paid on April 20th.	0.80 \$300.00/hr	\$240.00
4/25/2023	NH	Forward IRS Form 843 to receiver for approval and signature.	0.10 \$155.00/hr	\$15.50
	RPA	Complete package for mailing penalty abatement request to IRS regarding 2018 and 2019 late filing penalty removal.	0.40 \$300.00/hr	\$120.00
	RPA	Complete package for mailing 2023 final payroll tax returns to end the filing obligation.	0.40 \$300.00/hr	\$120.00
5/3/2023	NH	Save signed Form 843.	0.10 \$155.00/hr	\$15.50
	RPA	Analyze signed Form 843 to be filed with IRS for penalty abatement.	0.10 \$300.00/hr	\$30.00
5/4/2023	NH	Scan/save IRS Form 843 packet to be mailed via CMRRR; go to the post office to mail same.	0.50 \$155.00/hr	\$77.50
5/9/2023	RPA	Confirm filing of penalty abatement package.	0.30 \$300.00/hr	\$90.00
5/22/2023	RPA	Receive and analyze the IRS notice regarding 2017 penalty abatement. IRS has abated this penalty.	0.30 \$300.00/hr	\$90.00
5/23/2023	NH	Scan/save certified mail delivery confirmation; forward same to the Receiver for his file.	0.20 \$155.00/hr	\$31.00
SUBTOTAL:			[18.40	\$5,110.50]
<u>General Accounting Consulting Services</u>				
1/25/2023	JLC	Receive email from P. Buenano from R. Sommers Office RAIVS request on Dongtai from IRS.	0.20 \$280.00/hr	\$56.00
3/3/2023	WW	Review email questions from attorney M. Rizzo about the ending of the receivership and termination of the entity with the State. Review our files and reply to him about same, laying out the time table. Advise him that R. Fronk in our office can do all of this for him and his office.	0.30 \$365.00/hr	\$109.50
SUBTOTAL:			[0.50	\$165.50]
<u>Payroll , Wage Reporting or Contract Labor Reporting</u>				
2/1/2023	RPA	Receipt of RAIVS transcript rejection for 2022, correspond with R. Sommers via phone call regarding the implications as we were able to acquire the transcripts already through IRS E Services.	0.30 \$300.00/hr	\$90.00
4/3/2023	NH	Email correspondence re: 2023 payroll reporting needed.	0.10 \$155.00/hr	\$15.50
4/18/2023	NH	Prepare IRS Forms 941 (2023 1st Quarter) and 940 (2023).	0.50 \$155.00/hr	\$77.50
4/21/2023	RPA	Review payroll Forms 940 and 941 for 2023 to close out payroll tax filing obligations.	1.20 \$300.00/hr	\$360.00
4/24/2023	NH	Finalize IRS Form 941 for 2023 Q1 re: statement to be attached.	0.40 \$155.00/hr	\$62.00

Dongtai Investment Group LLC

Page 3

			Hrs/Rate	Amount
4/25/2023	NH	Scan/save final copies of 2023 Form 940 and 2023 941 Q1 packets; go to the post office to mail same via CMRRR.	0.40 \$155.00/hr	\$62.00
5/11/2023	NH	Received CMRRR delivery confirmations in the mail for 2023 Form 940 and 941 Q1; copy the Receiver and update file on same.	0.20 \$155.00/hr	\$31.00
SUBTOTAL:			[3.10	\$698.00]
<u>State Tax Reporting</u>				
3/10/2023	RBF	Prepare Texas State Comptroller tax report filing instruction letter for Report Year 2023 Texas Franchise Tax Report package.	0.20 \$250.00/hr	\$50.00
	RBF	Prepare draft of Report Year 2023 Texas Franchise Tax Report for review.	0.20 \$250.00/hr	\$50.00
	RBF	Analysis and preparation of tax data for use in electronic tax program for Report Year 2023 Texas Franchise Tax Report.	0.30 \$250.00/hr	\$75.00
SUBTOTAL:			[0.70	\$175.00]
For professional services rendered			22.70	\$6,149.00
Additional Charges :				
<u>Other Expenses</u>				
12/6/2022	RBF	Texas Secretary of State Service Fee for Reinstatement.		\$2.03
SUBTOTAL:			[\$2.03]
<u>Postage</u>				
4/25/2023	NH	Mail 2023 Forms 940 and 941 Q1 via CMRRR.		\$17.76
5/4/2023	NH	Mail Form 843 packet to the IRS via CMRRR.		\$9.72
SUBTOTAL:			[\$27.48]
Total costs				\$29.51
Total amount of this bill				\$6,178.51
Balance due				\$6,178.51

User Summary			
Name	Hours	Rate	Amount
James L. Clarke	0.20	\$280.00	\$56.00
Natalie S. Hinson	2.70	\$155.00	\$418.50
Rhonda B. Fronk	5.70	\$250.00	\$1,425.00
Richard P. Anderson	13.80	\$300.00	\$4,140.00
William G. West	0.30	\$365.00	\$109.50